

1 The only expert witnesses presented to the Com-
2 mittee on Local Government on this particular question
3 were Dr. Paul Cooper, the Director of the Fiscal Research
4 Corporation and Mr. Albert Ward, Assessor of the Depart-
5 ment of Taxes and Assessments. Both came before our
6 committee prepared to say that the tax powers should be
7 clearly exempted from the shared powers concept, and that
8 the General Assembly should delegate tax powers to the
9 counties.

10 When told of this compromise proposal, and all
11 of its ramifications, which are set out in the memorandum
12 attached to this amendment, Dr. Cooper and Mr. Ward
13 indicated that they not only considered this an acceptable
14 proposal, but more desirable than that which the committee
15 has recommended.

16 They recognized the advantage of retaining in
17 the counties the initiative in this area, and the disability
18 and responsibility at the local level of imposing these
19 taxes, in addition to which there are many local taxes,
20 which as a matter of fact are collected by the state on
21 behalf of the local subdivisions, and this procedure